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**SECOND YEAR EXAMINATION FOR THE AWARD OF DEGREE OF
BACHELOR OF COMMERCE & BACHELOR OF PURCHASING AND SUPPLY
MANAGEMENT**

BBAM 212/BCOM 213: INTERMEDIATE ACCOUNTING II**STREAMS: BCOM/BBAM****TIME: 2 HOURS****DAY/DATE: THURSDAY 04/08/2016****5,30 PM – 7,30 PM****INSTRUCTIONS:**

1.
 - (a) Explain the treatment of commitments in accounting for liabilities. [5 marks]
 - (b) Explain the types of current liabilities likely to be found in balance sheet citing examples. [8 marks]
 - (c) On January 1, 2013 Connor issued ksh 900,000 in 5 years at nominal rate of 6% bond. The effective market interest rate was 7%. Calculate the issue price of the bond and record the recognition of the interest expense in the first year in both books of issue and investor. (Use straight line) [10 marks]
 - (d) Differentiate between temporary and permanent differences. [2 marks]
 - (e) Differentiate between long bonds and serial bonds. [2 marks]
 - (f) Explain the recording of term notes payable in the balance sheet. [3 marks]
2.
 - (a) XYZ Ltd issued 6,000,000 ordinary shares at ksh. 20 par value each payable as follows:

	ksh
On application	3
On allotment	8 (including premium)
On first call	7
On second & final call	4

Chuka University Past Pspers

CH Cherryholmes



Chuka University Past Papers:

Irish University Press Series of British Parliamentary Papers, 1968 *Modernization, Democracy, and Islam* Shireen T. Hunter, Huma Malick, 2005-01-30 The Islamic world has a poor record in terms of modernization and democracy However the source of this situation is not religion but factors including colonialism international economic and trading systems and the role of the military among others Recognizing these themes allows the consideration of possible remedies for change in the Muslim world The Islamic world has a poor record in terms of modernization and democracy However the source of this situation is not religion Islam but rather factors including colonialism international economic and trading systems and the role of the military among others Recognizing these themes allows the consideration of possible remedies for change in the Muslim world The distinguished scholars contributing to this volume identify key factors some intrinsic to the Muslim world and some external that contribute to Islam's current predicament Contrary to much prevailing thought and opinion Islam is neither monolithic nor impervious to change It is neither anti democratic nor inherently anti modernization Islam itself as this book shows is not the root cause of the malaise of the Islamic world *National Library of Medicine Current Catalog* National Library of Medicine (U.S.), 1965 **The Routledge Companion to African Diaspora Art History** Eddie Chambers, 2024-10-31 This is an authoritative companion that is global in scope recognizing the presence of African Diaspora artists across the world It is a bold and broad reframing of this neglected branch of art history challenging dominant presumptions about the field Diaspora pertains to the global scattering or dispersal of in this instance African peoples as well as their patterns of movement from the mid twentieth century onwards Chapters in this book emphasize the importance of cross fertilization interconnectedness and intersectionality in the framing of African Diaspora art history The book stresses the complexities of artists born within or living and working within the African continent alongside the complexities of Africa born artists who have migrated to other parts of the world The group of international contributors emphasizes and accentuates the interplay between for example Caribbean art and African Diaspora art or Latin American art and African Diaspora art or Black British art and African Diaspora art The book will be of interest to scholars and students working in art history the various branches of African studies African American studies African Diaspora studies Caribbean studies and Latin American studies *Mila*, 1970 *Nigerian Academy of Education 20th Annual Congress* Nigerian Academy of Education. Congress, 2006 **Western Printer & Lithographer**, 1955 **Inland Printer, American Lithographer**, 1955 *Xenophobia*, 2008 **The 6th of February**, 2003 **B@belonline vol. 9 Subversion and resistance in Hegel: paradigms, figures, resonances / Sovversione e resistenza in Hegel: paradigmi, figure, risonanze** Stefania Achella, Francesca Iannelli, Chiara Magni, 2022-11-30 Il Tema intende rileggere la filosofia di Hegel sotto il segno di sovversione e resistenza interrogandosi su cosa si intenda per questi concetti alla luce delle interpretazioni pi recenti che si presentano anche in maniere radicalmente differenti Ne deriva altres una visione di innovativo potenziale di senso non

ancora esplorato nel sistema hegeliano *Current Index to Journals in Education* ,1984 **Tell** ,2007 *The Publishers Weekly* ,1961 National Union Catalog ,1956 Includes entries for maps and atlases *British Books in Print* ,1968
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